

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:

ROBERT I. & PATSY I. GRAHAM)	
Ward 83, Block 11, Parcel 13)	Shelby
Residential Property)	County
Tax Year 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who recommended the subject property be assessed as follows:

Land value	Improvement value	Total value	Assessment
\$21,000	\$95,500	\$116,500	\$29,125

The appeal was heard in Memphis on April 25, 2007 before Commission members Brooks (presiding), Wade and Jones.¹ Mr. Graham represented himself, and staff appraiser Jonathan Jackson appeared on behalf of the assessor along with attorney John Zelinka.

Findings of fact and conclusions of law

The subject property is a home and 0.6 acre lot at the corner of South Glengarry Road and Scotland Road in the Scenic Hills area of Memphis. Mr. Graham contended the area had declined in market appeal due to crime and traffic, and he contended the property should be valued at no more than \$99,500 based on comparable sales he submitted indicating a range of value from \$43 to \$51 per square foot.

Mr. Jackson also presented comparable sales, a shorter list indicating a range of value after adjustments, of from \$120,600 to \$130,100. Mr. Graham rebutted this proof by pointing out none of the comparables chosen by the assessor was located on the busier streets of Scenic Hills, while the subject property is located at the intersection of two of the busier streets. The Commission finds, therefore, that an adjustment of the appraised value for the subject property is in order. The most comparable of the sales cited by Mr. Graham, in terms of size and traffic patterns, indicated a value of \$49 per square foot.

Mr. Graham requested at the hearing that his appeal be amended to include tax year 2006 since the time to appeal to the county board of equalization had run during the

pendency of the appeal to the State Board of Equalization. The assessor neither opposed nor supported the request. The Commission finds it is its usual practice to grant such requests, and the appeal will include 2006 unless the assessor subsequently demonstrates good cause to reconsider our action upon a timely petition.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is modified and the value is determined as follows:

Land value	Improvement value	Total value	Assessment
\$21,000	\$82,600	\$103,600	\$25,900

This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion.


Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.

2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.

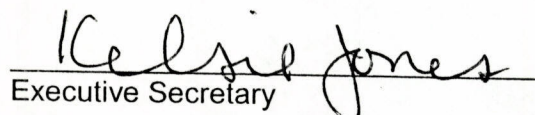
3. Review by the Chancery Court of Shelby County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: 9-5-07


Presiding member

ATTEST:


Executive Secretary

cc: Mr. Robert Graham
Ms. Tameaka Stanton Riley, Assessor's office
Mr. John Zelinka, Esq.

¹ Mr. Wade and Mr. Jones sat as designated alternates for absent members, pursuant to Tenn. Code Ann. §4-5-302.